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5 Attorneys for Petitioners  
UNITED STATES OF AMERICA and RO CHARLES DUFF  
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8 IN THE UNITED STATES DISTRICT COURT FOR THE  
9 EASTERN DISTRICT OF CALIFORNIA

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11 UNITED STATES OF AMERICA and  
CHARLES DUFF, Revenue Officer,  
Internal Revenue Service,

12 Petitioners,

13 v.

14 JOEL T. HILBERT,

15 Respondent.

16 MISC-S-05-18-MCE/DAD

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18 **ORDER TO SHOW CAUSE RE:  
CIVIL CONTEMPT OF TAX  
SUMMONS ENFORCEMENT  
ORDER FILED APRIL 14, 2005**

Taxpayers: JTH FRAMING, INC., and  
JTH CONSTRUCTION, INC.

Date: November 4, 2005

Time: 10:00 a.m.

Ctrm: 27 (8th Fl., DAD)

19 Upon the petition of McGregor W. Scott, United States Attorney for the Eastern  
20 District of California, and the exhibits thereto, it is hereby

21 ORDERED that respondent, JOEL T. HILBERT, appear before United States  
22 Magistrate Judge Dale A. Drozd, in Courtroom 27 in the United States Courthouse, 501 I  
23 Street, Sacramento, California, on November 4, 2005, at 10:00 a.m., and that respondent  
24 show cause as follows:

25 1. Why the respondent, JOEL T. HILBERT, should not be held in civil contempt  
26 of this Court for his failure to comply with the Order enforcing IRS summonses, filed in  
27 this action on April 14, 2005, including producing the testimony and materials demanded  
28 by that Order; and

2. Why the respondent should not be incarcerated and ordered to pay a daily fine until he complies with the Order.

IT IS FURTHER ORDERED that within 14 calendar days after the filing of this Order, the respondent shall file and serve a written response to the Petition Re: Contempt, supported by appropriate declarations. Only those issues brought into controversy by the responsive papers and supported by declaration will be considered at the hearing on this Order, and any uncontested allegation in the Petition Re: Contempt will be considered admitted.

Respondent is hereby notified that a failure to comply with this Order will subject respondent to possible further sanctions for contempt of Court.

The Clerk shall forward copies of this Order to the Magistrate Judge, the respondent and the United States Attorney.

It is SO ORDERED.

DATED: September 26, 2005.

Dale A. Drozd  
DALE A. DROZD  
UNITED STATES MAGISTRATE JUDGE

Ddad1/orders.civil/duff0018.osc

## **CERTIFICATE OF SERVICE BY MAIL**

The undersigned hereby certifies that she is an employee in the Office of the United States Attorney for the Eastern District of California and is a person of such age and discretion to be competent to serve papers.

That on **September 26, 2005**, she served a copy of

**ORDER TO SHOW CAUSE RE: CIVIL CONTEMPT OF TAX SUMMONS  
ENFORCEMENT ORDER FILED APRIL 14, 2005**

by placing said copy in a postpaid envelope, addressed to the person(s) hereinafter named, at the place(s) and address(es) stated below, which is/are the last known address(es), and by depositing said envelope and contents in the United States Mail at Sacramento, California.

**Addressee(s):**

Mr. Joel T. Hilbert  
8255 Johnson Lane  
Granite Bay, CA 95746

/s/ Jocelyn M. Trujillo  
**JOCELYN M. TRUJILLO**